

**REMARKS**

Claims 1-13 are pending in this application. Claims 1-13 stand rejected. By this Amendment, claims 1, 5, 9, 11, and 13 have been amended. The amendments made to the claims do not alter the scope of these claims, nor have these amendments been made to define over the prior art. Rather, the amendments to the claims have been made to improve the form thereof. In light of the amendments and remarks set forth below, Applicant respectfully submits that each of the pending claims is in immediate condition for allowance.

The present amendment is being made to clarify the pending claims. In particular, the coding delay is being defined in the claims to be the time from when the input speech signal is received until a start of coding. As such, Applicant respectfully asserts that each of the pending claims is in immediate condition for allowance.

Paragraph 2 of the Office Action provisionally rejects claims 1-13 under the judicially created doctrine of double-patenting over co-pending Application No. 09/795,386. Applicant has filed a terminal disclaimer concurrently herewith.

Applicant has responded to all of the rejections and objections recited in the Office Action. Reconsideration and a Notice of Allowance for all of the pending claims are therefore respectfully requested.

In view of the above, each of the presently pending claims in this application is believed to be in immediate condition for allowance. Accordingly, the Examiner is respectfully requested to withdraw the outstanding rejection of the claims and to pass this application to issue.

Application No.: 10/632,974

Docket No.: F1866.0068

If the Examiner believes an interview would be of assistance, the Examiner is welcome to contact the undersigned at the number listed below.

Dated: October 18, 2005

Respectfully submitted,

By

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